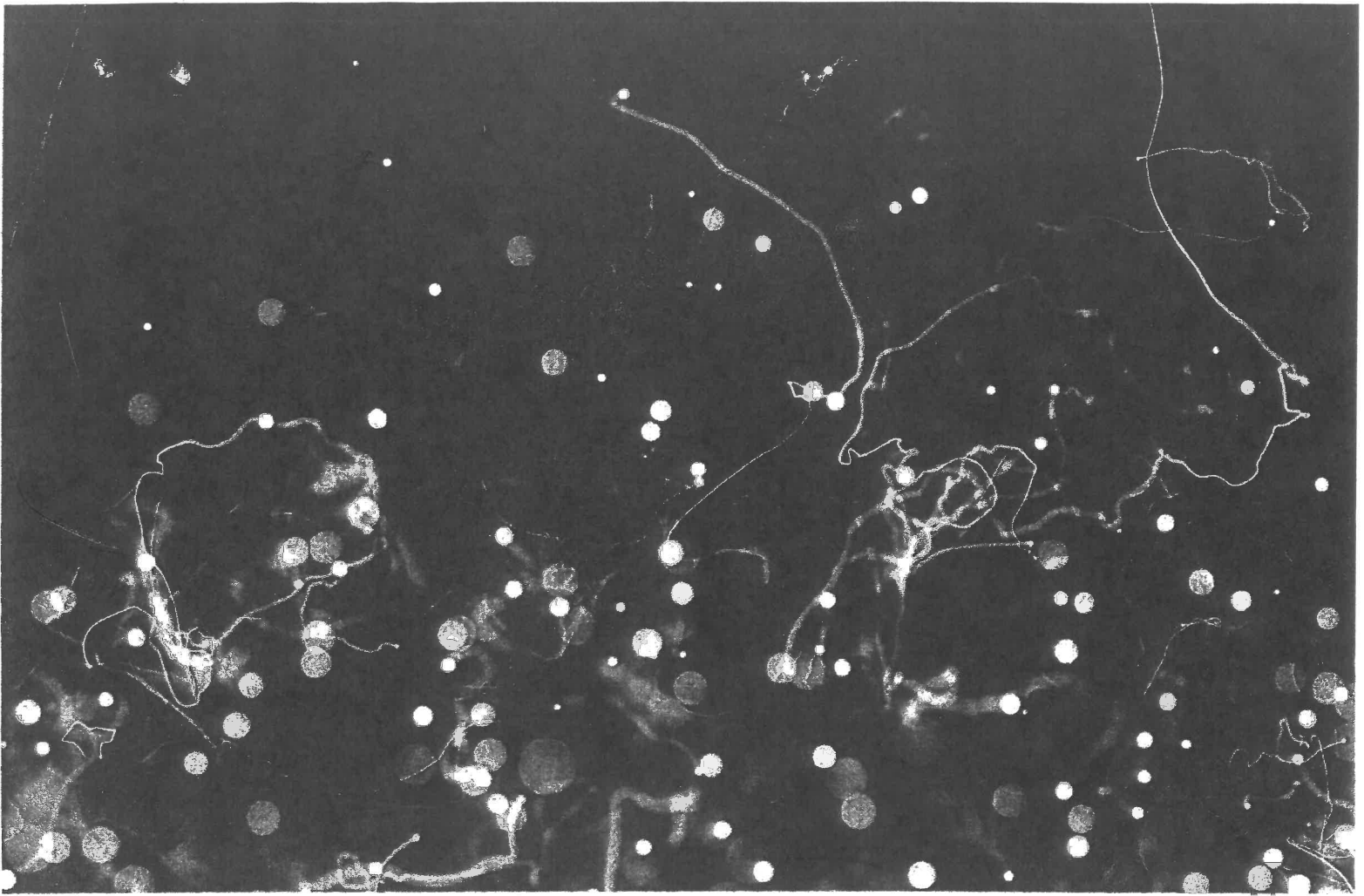


EXHIBIT H



ELM Solutions

2023 Real Rate Report[®]

The industry's leading
analysis of law firm rates,
trends, and practices



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A Letter to Our Readers

Welcome to the latest edition of Wolters Kluwer ELM Solutions Real Rate Report®, the industry's leading data-driven benchmark report for lawyer and paralegal rates.

Our Real Rate Report has been a relied upon data analytics resource to the legal industry since its inception in 2010 and continues to evolve, providing you with the most comprehensive rate benchmarking insights, trends, and practices. The Real Rate Report is powered by the Wolters Kluwer ELM Solutions LegalVIEW® data warehouse, which has grown to include \$160B+ in anonymized legal data.

The depth and granularity of the data within the Real Rate Report empowers users to benchmark and negotiate effectively and make well-informed investment and resourcing decisions for the organization.

As with previous Real Rate Reports, our data is sourced from corporations' and law firms' e-billing and time management solutions. We have included lawyer and paralegal rate data filtered by specific practice and sub-practice areas, metropolitan areas, and types of matters. This level of detail gives legal departments and law firms the precision they need to identify areas of opportunity. We strive to make the Real Rate Report a valuable and actionable reference tool for legal departments and law firms.

As always, we welcome your comments and suggestions on what information would make this publication more valuable to you. We thank our data contributors for participating in this program. And we thank you for making Wolters Kluwer ELM Solutions your trusted partner for legal industry domain expertise, data, and analytics and look forward to continuing to provide market-leading, expert solutions that deliver the best business outcomes for collaboration among legal departments and law firms.

Sincerely,



Barry Ader

Vice President, Product Management and Marketing
Wolters Kluwer ELM Solutions

Report Use Considerations

2023 Real Rate Report

- Examines law firm rates over time
- Identifies rates by location, experience, firm size, areas of expertise, industry, and timekeeper role (i.e., partner, associate, and paralegal)
- Itemizes variables that drive rates up or down

All the analyses included in the report derive from the actual rates charged by law firm professionals as recorded on invoices submitted and approved for payment.

Examining real, approved rate information, along with the ranges of those rates and their changes over time, highlights the role these variables play in driving aggregate legal cost and income. The analyses can energize questions for both corporate clients and law firm principals.

Clients might ask whether they are paying the right amount for different types of legal services, while law firm principals might ask whether they are charging the right amount for legal services and whether to modify their pricing approach.

Some key factors¹ that drive rates²:

Attorney location - Lawyers in urban and major metropolitan areas tend to charge more when compared with lawyers in rural areas or small towns.

Litigation complexity - The cost of representation will be higher if the case is particularly complex or time-consuming; for example, if there are a large number of documents to review, many witnesses to depose, and numerous procedural steps, the case is likely to cost more (regardless of other factors like the lawyer's level of experience).

Years of experience and reputation - A more experienced, higher-profile lawyer is often going to charge more, but absorbing this higher cost at the outset may make more sense than hiring a less expensive lawyer who will likely take time and billable hours to come up to speed on unfamiliar legal and procedural issues.

Overhead - The costs associated with the firm's support network (paralegals, clerks, and assistants), document preparation, consultants, research, and other expenses.

Firm size - The rates can increase if the firm is large and has various timekeeper roles at the firm. For example, the cost to work with an associate or partner at a larger firm will be higher compared to a firm that has one to two associates and a paralegal.

¹ David Goguen, J.D., University of San Francisco School of Law (2020) Guide to Legal Services Billing Retrieved from: <https://www.lawyers.com/legal-info/research/guide-to-legal-services-billing-rates.html>

² Source: 2018 RRR. Factor order validated in multiple analyses since 2010

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- Uses your actual historical data to train and optimize your custom AI model
- Surveys past billing in review to evaluate historical patterns

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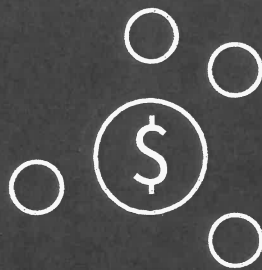


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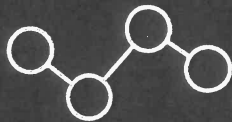
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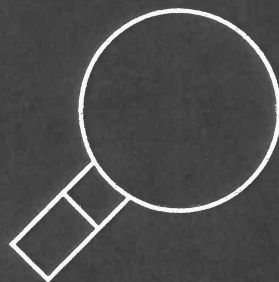
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Section I: High-Level Data Cuts

All data and analysis based on
data collected thru Q2 2023

Section I: High-Level Data Cuts

Cities

By Matter Type

2023 - Real Rates for Associate and Partner

Trend Analysis - Mean

City	Matter Type	Role	n	First Quartile	Median	Third Quartile	2023	2022	2021
Richmond VA	Non-Litigation	Associate	41	\$382	\$539	\$689	\$557	\$505	\$474
		Partner	10	\$414	\$453	\$530	\$477	\$461	\$341
Rochester NY	Non-Litigation	Associate	13	\$425	\$527	\$632	\$554	\$534	\$559
		Partner	11	\$286	\$353	\$425	\$355	\$341	\$321
Salt Lake City UT	Litigation	Associate	11	\$348	\$398	\$481	\$398	\$372	\$333
		Partner	43	\$338	\$376	\$471	\$413	\$390	\$363
	Non-Litigation	Associate	12	\$240	\$290	\$300	\$294	\$252	\$247
San Diego CA	Litigation	Associate	42	\$278	\$438	\$551	\$533	\$533	\$572
		Partner	28	\$170	\$240	\$302	\$298	\$271	\$258
	Non-Litigation	Associate	75	\$385	\$495	\$944	\$655	\$703	\$672
		Partner	54	\$226	\$336	\$420	\$359	\$375	\$378
San Francisco CA	Litigation	Associate	115	\$436	\$750	\$1,124	\$801	\$744	\$712
		Partner	76	\$341	\$450	\$718	\$537	\$523	\$517
	Non-Litigation	Associate	173	\$563	\$796	\$1,035	\$812	\$769	\$755

Section I: High-Level Data Cuts

Cities

By Matter Type

2023 - Real Rates for Associate and Partner

Trend Analysis - Mean

City	Matter Type	Role	n	First Quartile	Median	Third Quartile	2023	2022	2021
San Francisco CA	Non-Litigation	Associate	127	\$348	\$495	\$665	\$544	\$552	\$574
		Partner	29	\$650	\$810	\$1,083	\$941	\$903	\$907
San Jose CA	Litigation	Associate	18	\$527	\$600	\$775	\$622	\$625	\$593
		Partner	46	\$700	\$909	\$1,386	\$1,064	\$1,025	\$986
	Non-Litigation	Associate	81	\$359	\$446	\$607	\$486	\$421	\$401
		Partner	44	\$343	\$481	\$595	\$485	\$450	\$446
Seattle WA	Litigation	Associate	49	\$405	\$511	\$530	\$475	\$442	\$453
		Partner	53	\$455	\$641	\$835	\$639	\$633	\$567
	Non-Litigation	Associate	81	\$359	\$446	\$607	\$486	\$421	\$401
		Partner	137	\$449	\$585	\$835	\$640	\$571	\$547
St. Louis MO	Litigation	Associate	12	\$198	\$200	\$250	\$221	\$228	\$237
		Partner	38	\$268	\$342	\$457	\$399	\$388	\$373
	Non-Litigation	Associate	12	\$198	\$200	\$250	\$221	\$228	\$237
		Partner	44	\$343	\$481	\$595	\$485	\$450	\$446
Tampa FL	Litigation	Associate	12	\$292	\$300	\$325	\$314	\$316	\$302
		Partner	27	\$356	\$458	\$609	\$503	\$482	\$471
	Non-Litigation	Partner	45	\$345	\$400	\$572	\$486	\$457	\$479

Section I: High-Level Data Cuts

Cities

By Years of Experience

2023 - Real Rates for Partner

Trend Analysis - Mean

City	Years of Experience	n	First Quartile	Median	Third Quartile	2023	2022	2021
Sacramento CA	21 or More Years	11	\$456	\$524	\$632	\$562	\$563	\$508
Salt Lake City UT	Fewer Than 21 Years	17	\$365	\$375	\$412	\$375	\$368	\$334
	21 or More Years	22	\$353	\$475	\$533	\$473	\$425	\$392
San Diego CA	Fewer Than 21 Years	21	\$429	\$477	\$845	\$628	\$603	\$612
San Francisco CA	Fewer Than 21 Years	69	\$588	\$798	\$1,067	\$830	\$754	\$706
	21 or More Years	114	\$580	\$889	\$1,059	\$854	\$803	\$772
San Jose CA	Fewer Than 21 Years	17	\$736	\$987	\$1,504	\$1,068	\$1,025	\$934
	21 or More Years	43	\$688	\$846	\$1,315	\$1,037	\$997	\$991
Seattle WA	Fewer Than 21 Years	45	\$325	\$543	\$715	\$601	\$530	\$451
	21 or More Years	82	\$495	\$616	\$798	\$650	\$629	\$578
St. Louis MO	Fewer Than 21 Years	22	\$350	\$436	\$498	\$435	\$415	\$424
	21 or More Years	46	\$324	\$460	\$583	\$466	\$450	\$434
Tampa FL	Fewer Than 21 Years	21	\$315	\$348	\$595	\$439	\$428	\$394
	21 or More Years	29	\$350	\$540	\$590	\$519	\$485	\$508

Section IV: In-Depth Analysis for Select US Cities

San Francisco CA
By Practice Area and Firm Size

2023 - Real Rates for Associate and Partner

Trend Analysis - Mean

Practice Area	Firm Size	Role	n	First Quartile	Median	Third Quartile	2023	2022	2021
Commercial	501-1,000 Lawyers	Partner	11	\$575	\$736	\$998	\$809	\$938	\$873
		Associate	17	\$360	\$432	\$674	\$547	\$586	\$518
Corporate: Other	501-1,000 Lawyers	Partner	24	\$770	\$995	\$1,232	\$1,059	\$990	\$894
	More Than 1,000 Lawyers	Partner	13	\$931	\$1,080	\$1,305	\$1,147	\$1,102	\$1,039
Corporate: Regulatory and Compliance	More Than 1,000 Lawyers	Partner	11	\$746	\$829	\$941	\$847	\$781	\$813
		Associate	11	\$456	\$503	\$683	\$560	\$519	\$545
Insurance Defense: Other	201-500 Lawyers	Partner	38	\$255	\$280	\$285	\$370	\$318	\$356